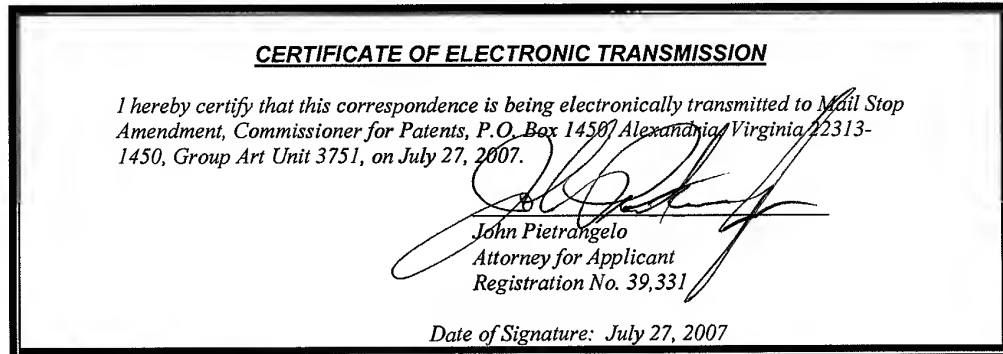


IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Gardenier, et al. Confirmation No.: 1803
Serial No.: 10/621,749 Group Art Unit: 3751
Filed: July 17, 2003 Examiner: Phillips, Charles E.
Title: SOUND SYSTEM AND A HEAD REST FOR A SPA AND A SPA
HAVING A SOUND SYSTEM



To: Mail Stop AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION

Dear Sir:

Introductory Comments

This Response is being submitted in reply to the Office Action mailed May 2, 2007 for the above-referenced application. Since this Response is being filed on or before August 2, 2007, this Response is timely filed.

The **Amendments to the Claims** appear on page 2 of this paper.
Applicant's **Remarks** begin on page 6 of this paper.